

APPLICATION FOR EXEMPTION FROM D.C. REALPROPERTY TAX



Government of the District of Columbia

Office of Tax and Revenue
Real Property Tax Administration
1101 4th Street, S.W., Second Floor
Washington, DC 20024

I. General Information Section

Please read the instructions on page 4 and submit with this application the additional information detailed therein.

1. Full Name of Organization

2. Complete Mailing Address

City / State / ZIP

3. Purpose of organization:

Religious

Charitable

Library

Miscellaneous , describe below:

Educational

Hospital

Cemetery

4. Form of organization:

mm/dd/yyyy

☐ Corporation

Date of Incorporation

Place

☐ Other (describe)

5. Principle sources of income:

☐ Donations

☐ Dues

☐ Assessments

☐ Government (Federal and District)

☐ Grants

☐ Rents

☐ Initiation Fees

☐ Other (describe)

☐ Interest

☐ Dividends

☐ Business Operations

mm/dd/yyyy

6. Date activities began in the District:

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7. Other tax exemptions granted (IRS, District, or Other State):

II. D.C. REAL PROPERTY INFORMATION SECTION

Please read instructions on page 4 and answer all questions. Blanks will not be accepted.

1. Premise Address

2. Square Suffix Lot Parcel

3. Land Area sq. ft. Building Area sq. ft.

4. Date Acquired mm/dd/yyyy Date Occupied mm/dd/yyyy

5. Subsection of D.C. Official Code § 47-1002 under which exemption is being sought:

6. Current use of improvements (buildings):

Current use of land:

Proposed use of land (if different from current use):

7. Is the property owned, occupied, and used by the organization requesting the exemption? ☐ Yes ☐ No

If "NO," explain in detail. Attach a statement if more space is required.

8. Is the property affiliated with any other organization whether or not tax exempt? ☐ Yes ☐ No

If "YES," explain in detail. Attach a statement if more space is required.

9. Is any part of the property used, rented, or leased by an organization other than the owner of record? ☐ Yes ☐ No

If "YES," explain in detail. Attach a statement if more space is required.

10. Is the property income-producing, or is any portion of the property rented, leased, or used to secure income? ☐ Yes ☐ No

If "YES," explain in detail, including amount of gross income. Attach a statement if more space is required.

11. Person to contact for information concerning application, or to arrange an appointment for inspection:

Contact Name			
Complete Mailing Address			
City / State / ZIP			
E-mail Address/Telephone			

III. SIGNATURE AND VERIFICATION

A false statement is punishable by criminal penalties under D.C. Official Code § 22-2405.

Signature of Officer

Title

Print Name

Date

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Telephone

Important: Applications that are incomplete or do not have all required documents attached will not be accepted by the Assessment Division and will be returned to the applicant without consideration. Please use the checklist on the next page to ensure that the application is complete.

INSTRUCTIONS FOR FILING APPLICATION FOR EXEMPTION

GENERAL

This application is for use by organizations who wish to apply for exemption from the District of Columbia real property tax. All questions must be fully answered by every organization applying for an exemption. The completed application, together with all documents requested in these instructions, should be mailed to the Chief Assessor, Real Property Assessment Division, 5th Floor, 1101 4th Street, S.W., Washington, D. C. 20024, or delivered to the Office of Tax and Revenue's Customer Service Center, Second Floor, 1101 4th Street, S.W., Washington, D. C. 20024. Failure to submit any of the required information will delay action on the application for exemption, and may result in a denial.

REAL PROPERTY

Organizations applying for exemption from D.C. real property tax **must own the real property** for which the request is made and qualify under D.C. Official Code § 47-1002. The applicant must specify the subsection of § 47-1002, detailing the major categories of exempt property, pursuant to which the exemption is sought. Current and proposed use of the property must be indicated, and a physical inspection of the property by this office is required. If any part of the property is leased, the tenant must supply the same types of documents that the owner must furnish with this application. Applications for exemption for property owned by foreign governments must be made through the U.S. Department of State, Office of Foreign Missions.

The exemption, if approved, will commence the first full month following the date the application is approved, provided the requirements for exemption are met.

IMPORTANT

The following documents and information must be submitted with the application for exemption by both the record owner and any tenant:

- ☐ 1. A copy of the recorded deed;
- ☐ 2. A statement indicating the type of activities carried on by the organization during the past twelve months, and the extent to which such activities were carried on within the District of Columbia. If the organization did not operate for the full year, explain what it anticipates will be such activities for the current year;
- ☐ 3. If incorporated, a copy of the articles of incorporation (if not incorporated, a copy of the constitution, articles of association, declaration of trust, or other document whereby the organization was created and which sets forth its aims and purposes) and copies of all amendments thereto, as on file with D.C. Department of Consumer and Regulatory Affairs, along with any changes presently proposed;
- ☐ 4. A copy of the bylaws or other similar code of regulations, and all amendments thereto made or proposed;
- ☐ 5. A complete detailed statement of assets and liabilities as of the end of the latest annual accounting period;
- ☐ 6. A detailed statement of receipts and expenditures for the latest annual accounting period;
- ☐ 7. Copies of any publications for literature prepared by the organization in the pursuit of its activities;
- ☐ 8. Certificate of Occupancy and Certificate of Good Standing (D.C. Department of Consumer and Regulatory Affairs);
- ☐ 9. Letter from the Internal Revenue Service that confirms the organization is exempt from federal income tax, along with the Federal Employer Identification Number of the organization.
- ☐ 10. Copies of plans, permits, contracts and other items related to the construction, demolition, or modification of structures.

Received – Customer Service

Date

Accepted As Complete – Assessment Division

Date

Returned to Applicant – Incomplete

Date